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LEGISLATIVE SUPPLEMENT

	Contents	*Pages*
Part I	**Acts**	
	Nil	
Part II	**Ordinances**	
	Nil	
Part III	**Delegated Legislation**	
	1. Notification No. G.S.R.174/P.A.11/2018/S.23/Amd.(3)/2025 dated 27.10.2025 containing amendment in the Punjab State Development Tax Rules, 2018.	...1473-1477
	2. Notification No. G.S.R.175/Const./Art.309 /Amd.(4)/2025 dated 27.10.2025 containing amendment in the Punjab Soil and Water Conservation (Group A) Service Rules, 2014.	...1479-1480
IV	**Correction Slips, Republications and Replacements**	
	Nil	

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PART-III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 27th October, 2025

No.G.S.R.174/P.A.11/2018/S.23/Amd.(3)/2025.- In exercise of the powers conferred by section 23 of the Punjab State Development Tax Act, 2018 (Punjab Act No. 11 of 2018), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to make the following rules further to amend the Punjab State Development Tax Rules, 2018, namely:

RULES

1. (1) These rules may be called the Punjab State Development Tax (First Amendment) Rules, 2025.

(2) They shall come into force on and with effect from the date of their publication in the Official Gazette.

2. In the Punjab State Development Tax Rules, 2018 (hereinafter referred to as the said rules), in rule 3, in sub-rule (7), at the end, for sign ".", the words and sign "within seven days, of receipt of such application." shall be substituted.

3. In the said rules, in rule 5, after the words, "in writing", the words and sign " in Form PSDT-15" shall be inserted.

4. In the said rules, in rule 6, at the end, after the sign ".", the words and sign "The designated officer shall issue a cancellation order in Form PSDT-16 within thirty days of receipt of such intimation." shall be added.

5. In the said rules, in rule 14, after sub-rule (3), the following sub-rule (4) shall be added, namely:-

"(4) The amount of tax due from employers or enrolled persons who have opted for payment of tax in lump sum as specified in the Schedule, shall be paid by the 30th day of April of that year. The payment shall be made by challan in Form PSDT-8 under the Head 0028-Other Taxes on Income and Expenditure B-Taxes on Professions, Trade, Callings and Employments."

6. In the said rules, in rule 15, after the words, "reasonable opportunity", the words "of being heard" shall be inserted.

7. In the said rules, after rule 21, the following rules shall be added, namely:-

"22. Opting for payment of tax in lump sum.- The application for paying tax in lump sum shall be made in Form PSDT-17.The said application shall be submitted prior to the commencement of the next financial year (i.e. by 31st March). The application shall be deemed to have been approved with effect from the date of its submission.

23. Opting out for payment of tax in lump sum.-The application for cancelling the option to pay tax in lump sum availed under rule 22, shall be made in Form PSDT-18. The said application shall be submitted prior to the commencement of the next financial year (i.e. by 31st March). The application shall be deemed to have been approved with effect from the date of its submission of said application."

8. In the said rules, in Form PSDT-1,-

(i) in the table, after the last row, the following row shall be added, namely:-

"GSTIN, if applicable	"	; and

(ii) for the words and sign "Signature of the officer/official of the Designated Bank", the words and sign "*Signature of receiving officer/official.*" shall be substituted.

9. In the said rules, in Form PSDT-8, after Column No. 1, the following column shall be inserted namely:-

" Specify the payment (Monthly/Lump Sum)
1-A

".

10. In the said rules, after Form PSDT-14, the following Forms shall be added, namely:-

"FORM PSDT-15

INTIMATION OF CESSATION OF LIABILITY BY PERSON (EMPLOYER/INDIVIDUAL)

[See rule 5]

To,

The Designated Officer,

……..

I ……(name) aged …… (years), son of Shri…… resident of Village/Town…… District…… Proprietor/Partner/Manager/Managing Director/Authorised Signatory of M/s……/ any other (in case of individual) holding PSDT RC No…… Owner/Authorised Representative of…… (Name of Business) …….. situated at…… (Place), District……, do hereby inform that the liability to pay tax under the Punjab State Development Tax Act, 2018 has ceased as on date ……

Due to following reasons:

1. Closure of Business
2. Any other reasons, please specify ……

……

Signature ……
Name ……
Mobile No. ……

FORM PSDT-16

ORDER OF CANCELLATION OF REGISTRATION/ENROLLMENT

[See rule 6]

To,

NAME ,

ADDRESS…….

…… PSDT RC No. ……

This has reference to your intimation dated……., and whereas the undersigned has examined the said intimation and is of the opinion that your registration/enrolment is liable to be cancelled for following reasons:

(i) ……

(ii) ……

(iii) ……

The effective date of cancellation of your registration is <<DD/MM/YYY>>.

2. It may be noted that the cancellation of registration shall not affect the liability to pay tax and other dues under this Act or to discharge any obligation or the rules made thereunder for any period prior to the date of cancellation, whether or not, such tax or other dues are determined before or after the date of cancellation.

Place ……

Date ……

Signature Designation of Issuing Officer

FORM PSDT -17

APPLICATION FOR OPTING FOR PAYMENT OF TAX ON LUMP- SUM BASIS

[See rule 22]

I .....(name) aged ..... (years), son of Shri.....resident of Village/Town ..... District..... Proprietor/Partner/Manager/Managing Director of M/s .... holding PSDT RC No.....Owner/Authorised Representative of..... (Name of Business) /(forindividual) situated at ..... (Place), District..... do hereby opt in of payment of lump sum tax and shall start paying tax with effect from the beginning of the Financial Year i.e. 01- 04- .....

Place .....
Date .....

Signature of Person

FORM PSDT -18

APPLICATION FOR OPTING OUT OF PAYMENT OF TAX ON LUMP-SUM BASIS

[See rule 23]

I .....(name) aged ..... (years), son of Shri..... resident of Village/Town .....

.....District..... Proprietor/Partner/Manager/Managing Director of M/s..... holding PSDT RC No. .....

..... Owner/Authorised Representative of .....

..... (Name of Business)/ (forindividual) situated at ..... (Place), District..... do hereby opt out of payment of lump sum tax and shall start paying tax on monthly basis with effect from the beginning of the Financial Year i.e. 01-04-.....

Place .....

Date .....

Signature of Person"

Sd/-

AJIT BALAJI JOSHI,
Administrative Secretary (Taxation)
to Government of Punjab,
Department of Taxation.

PART-III

GOVERNMENT OF PUNJAB

DEPARTMENT OF SOIL AND WATER CONSERVATION

NOTIFICATION

The 27th October, 2025

No.G.S.R.175/Const./Art.309/Amd.(4)/2025.-In exercise of the powers conferred by the proviso to article 309 of the Constitution of India, and all other powers enabling him in this behalf, the Governor of Punjab is pleased to make the following rules, further to amend the Punjab Soil and Water Conservation (Group 'A') Service Rules 2014, namely :-

RULES

1 (1) These rules may be called the Punjab Soil and Water Conservation (Group 'A') Service (Amendment) Rules, 2025.

(2) They shall be deemed to have come into force on the 17th day of July, 2020.

2. In the Punjab Soil and Water Conservation (Group 'A') Service Rules, 2014 (herein after referred to as the said rules), for rule 6, the following rule shall be substituted, namely:-

"6. Pay of the members of the Service. - The members of the Service shall be entitled to such scales of pay, as may be authorized by the Government in consultation with the Department of Finance, Government of Punjab, from time to time. The scales of pay that shall be given to the members of the Service are mentioned in Appendix 'A'."

3. In the said rules, for Appendix 'A' the following Appendix shall be substituted, namely:-

"Appendix 'A'.

[See rules 1(3), 3 and 6]

Serial No.	Designation of the post	Number of posts	Pay Level/scale for the member of the Service recruited in Government Service prior to 17.07.2020 (in rupees)	Pay Level/scale for the member of the Service recruited in the Government Service on or after 17.07.2020 (in rupees)
1	2	3	4	5
1.	Chief Conservator of Soils	01	148800-218600 (Level-31)	--

2.	Conservator of Soils	05	115000-207900 (Level-26)	--
3.	Divisional Soil Conservation Officer	18	91500-203400 (Level-24)	--
4.	Sub-Divisional Soil Conservation Officer	48	67400-201200 (Level-21)	--
5.	Map Officer	01	48700-154300 (Level-16)	--
6.	Soil Conservation Officer	226	48700-154300 (Level-16)	44900-142400 (Level-07)

Note: - The pay level / scale on the pattern of the 7th Central Pay Commission shall be applicable to the member of the Service recruited on or after 17-07-2020. Further, the pay level / scales on the pattern of the 7th Central Pay Commission will also be applicable at the time of promotion of such member. Pay level / scale of 6th Punjab Pay Commission shall not applicable to such member at the time of promotion."

Sd/-
DR. BASANT GARG,
Administrative Secretary to Government of Punjab,
Department of Soil and Water Conservation.

3545/11-2025/Pb. Govt. Press, S.A.S. Nagar